



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

47 Silver Bow 0902 Butte Public Schools

0840 Butte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	15,067,307.10	15,067,307.10	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,937,528.77	3,937,528.77	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,059,212.57	1,059,212.57	0.00	0.00	0.00	0.00
222X Educational Media Services	652,516.75	652,516.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	556,870.55	556,870.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,694,520.13	1,694,520.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	651,033.95	23,878.17	627,155.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,787,683.57	2,751,769.24	0.00	35,914.33	0.00	0.00
27XX Student Transportation Services	1,330,682.72	930,311.45	0.00	400,371.27	0.00	0.00
31XX Food Services	705,350.86	705,350.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,464.22	42,464.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	88,900.48	88,900.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	104,020.87	67,539.87	0.00	36,481.00	0.00	0.00
Totals	28,678,092.54	27,578,170.16	627,155.78	472,766.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	28,678,092.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

47 Silver Bow 0902 Butte Public Schools

1212 Butte H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	7,082,771.53	7,077,357.53	0.00	5,414.00	0.00	0.00
21XX Support Services - Students	861,303.62	861,303.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	493,930.44	493,930.44	0.00	0.00	0.00	0.00
222X Educational Media Services	185,666.51	185,666.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	228,856.72	228,856.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	960,630.60	960,630.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	383,787.49	11,938.84	371,848.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,269,421.26	2,245,397.99	0.00	24,023.27	0.00	0.00
27XX Student Transportation Services	671,704.13	474,506.35	0.00	197,197.78	0.00	0.00
32XX Enterprise Services	13,374.51	13,374.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	55,159.56	55,159.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	483,651.48	483,651.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	219,214.00	0.00	0.00	219,214.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,463.53	23,463.53	0.00	0.00	0.00	0.00
Totals	13,932,935.38	13,115,237.68	371,848.65	445,849.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,932,935.38					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0840 Butte Elem	Indirect/Direct	627,155.78 / 27,578,170.16	2.27%		
	LE 1212 Butte H S	Indirect/Direct	371,848.65 / 13,115,237.68	2.84%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0840 Butte Elem	0.0266	0.0268	0.0267	0.0255	2.27%
	1212 Butte H S	0.0266	0.0268	0.0267	0.0255	2.84%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0840 Butte Elem	0.0266	0.0268	0.0267	0.0255	
	1212 Butte H S	0.0266	0.0268	0.0267	0.0255	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0840 Butte Elem	0.0266	0.0268	0.0267	0.0255	
	1212 Butte H S	0.0266	0.0268	0.0267	0.0255	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0840 Butte Elem	2.44%	
	1212 Butte H S	2.55%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0902 Butte Public Schools	2.50%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

47 Silver Bow 0904 Ramsay Elementary

0842 Ramsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	922,142.49	922,142.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	159,514.41	159,514.41	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,173.18	11,173.18	0.00	0.00	0.00	0.00
222X Educational Media Services	4,775.33	4,775.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,930.04	87,930.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,020.66	115,020.66	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	141,601.76	141,601.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	128,085.93	126,825.93	0.00	1,260.00	0.00	0.00
31XX Food Services	80,521.17	80,521.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,697.15	2,697.15	0.00	0.00	0.00	0.00
Totals	1,653,462.12	1,652,202.12	0.00	1,260.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,653,462.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0842 Ramsay Elem	Indirect/Direct	0.00 / 1,652,202.12	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0842 Ramsay Elem	0.0154	0.0084	0.0070	0.0083	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0842 Ramsay Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0842 Ramsay Elem	0.0154	0.0084	0.0070	0.0083	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0842 Ramsay Elem				0.74%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0904 Ramsay Elementary	0.74%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

47 Silver Bow 0905 Divide Elementary

0843 Divide Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	41,014.64	41,014.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,078.24	11,078.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	20,848.67	20,848.67	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,474.19	9,474.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137.73	137.73	0.00	0.00	0.00	0.00
Totals	82,553.47	82,553.47	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	82,553.47					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0843 Divide Elem	Indirect/Direct	0.00 / 82,553.47	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0843 Divide Elem	0.0012	0.0014	0.0007	0.0008	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0843 Divide Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0843 Divide Elem	0.0012	0.0014	0.0007	0.0008	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0843 Divide Elem				0.08%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0905 Divide Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.08%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

47 Silver Bow 0906 Melrose Elementary

0844 Melrose Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	75,413.14	75,413.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	884.00	884.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,725.22	18,725.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	722.48	0.00	722.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,307.97	17,307.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	30,340.00	0.00	0.00	30,340.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,182.92	0.00	0.00	1,182.92	0.00	0.00
Totals	144,575.73	112,330.33	722.48	31,522.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	144,575.73					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0844 Melrose Elem	Indirect/Direct	722.48 / 112,330.33	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.64%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0844 Melrose Elem	0.0025	0.0029	0.0014	0.0017	0.64%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0844 Melrose Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0844 Melrose Elem	0.0025	0.0029	0.0014	0.0017	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0844 Melrose Elem				0.28%	

Line F Average of LE's contained under one School System Code (SS)				<u>2018</u>	<u>SS Reclaasified Rate</u>
0906 Melrose Elementary				0.28%	

Your Preliminary Rate by School System (SS) is:

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